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January 17, 1990

Mr. Brett L. Warning
EPA Assistant Regional Counsel
United States Environmental
Protection Agency, 5CS-TUB-3
230 South Dearborn Street
Chicago, IL 60604

Re: CERCLA Section 104(e) Order Issued
to Madgel C. McAllister

Dear Brett:

In the spirit of cooperation and to avoid a protracted and expensive debate over EPA's request for tax return information for Madgel C. McAllister, we are willing to provide copies of the requested tax returns, if you will provide written verification that the tax returns are confidential information which will not be disclosed to third parties and will be used only for purposes of preparing a nonbinding formula for the allocation of financial responsibility.

If you believe that our request is unreasonable, please advise us of the cases or other legal authorities supporting your position.

As you are aware, the Internal Revenue Code 26 U.S.C. §6103(a) provides that income tax return information is confidential and that no employee of the United States shall disclose any tax return information obtained in connection with government employment without the consent of the taxpayer.

26 U.S.C. §7213 entitled "Unauthorized Disclosure of Information" reveals the seriousness attached by Congress to unauthorized disclosure of tax return information by providing that a violation "shall be a felony punishable upon conviction by fine in an amount not exceeding \$5,000, or imprisonment of not more than five years or both, together with the cost of prosecution." Also, the statute provides for dismissal from office or discharge from employment for violations thereof.

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If you have any questions, please do not hesitate to contact our office. Thank you for your cooperation in this matter.

Very truly yours,

PARR, RICHEY, OBREMSKEY & MORTON

Attorneys for Madgel C. McAllister

By Jeffrey H. Frandsen
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JHF/eu

Enclosures

cc: Madgel C. McAllister